

*A*nnual Report

of the

SELECTMEN

AND OTHER TOWN OFFICERS

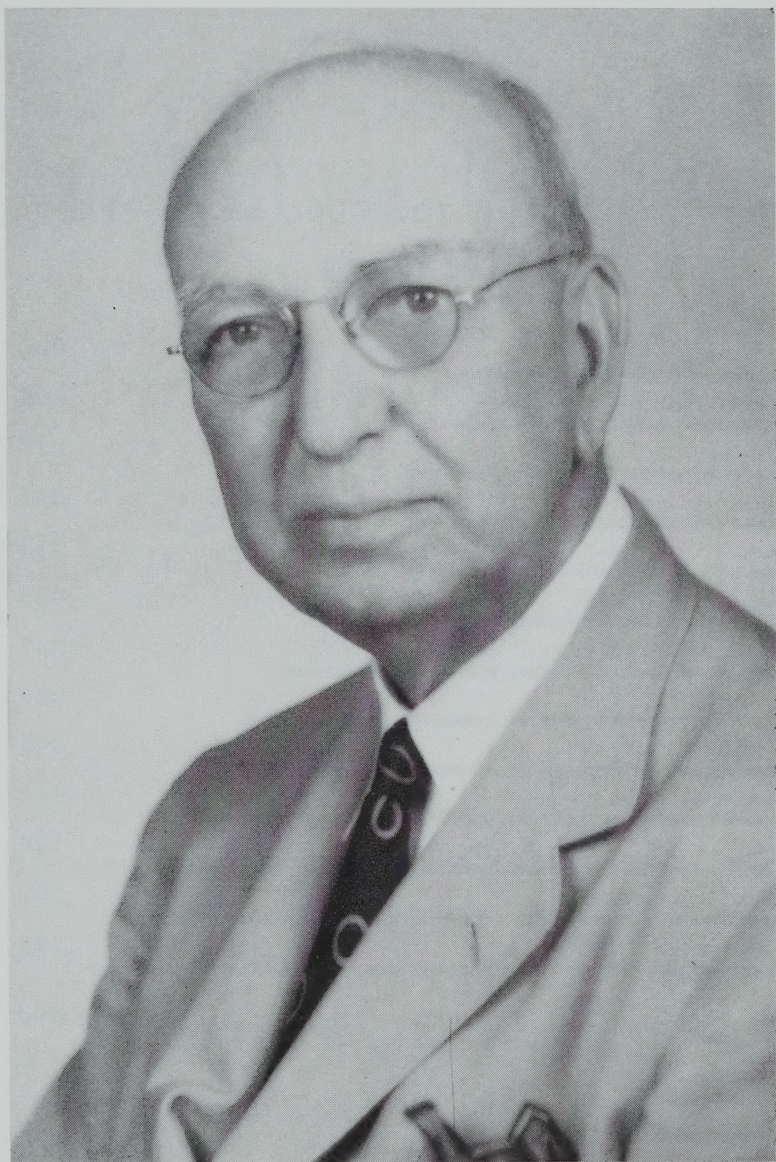
of

LEBANON, N. H.

For the Year Ending December 31

1951

University of New Hampshire
Library



To Ernes "Pa" Conlon, a pleasant, genial everyday counselor to everyone; always ready to listen, advise and encourage others.

HOW THE AVERAGE TOWN DOLLAR WAS SPENT IN LEBANON IN 1951

Libraries	.006
Recreation	.006
Unclassified	.010
Cemeteries and Airports—Maintenance	.011
Health	.013
New Equipment, Sewer and Airport Construction	.020
Protection of Persons and Property	.037
County Tax	.039
Public Welfare	.046
General Government	\$.061
Highways and Bridges	.126
Debt and Interest	.202
School District	.423
	<hr/> \$1.000

Annual Report

of the

SELECTMEN

AND OTHER TOWN OFFICERS

of

LEBANON, N. H.

For the Year Ending December 31

1951

N
352.07
L44
1951

TOWN OFFICERS

1951

Moderator—Ernest R. Coutermarsh

Town Clerk—Joseph C. Smith — Irene C. Forrest

Selectmen—William D. Dubuque, Chairman; Charles W.

Goss and George H. Edson

Highway Agent—Chauncey B. Herrin

Tax Collector—Milo L. Knight

Town Treasurer—Harold J. Townsend

Health Officer—George U. L. Leavitt

Milk Inspector—W. B. Mowers

Town Agent—William J. Murphy

Chief of Police—Clarence W. Wright

Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd
M. Lackey, Myrl R. Eaton, Clarence Hastings,
Lucien White

Special Officers—William B. Harriman, George U. L.
Leavitt, Walter Samsel, Henry Leavitt, Clifton
Barden, Ralph Ricard

Judge of Municipal Court—Mark E. Powers

Special Justice—S. Lane Dwinell

Probation Officer—Ernest P. Conlon

Clerk of Municipal Court—Ernest P. Conlon

Dog Constable—Any regular police officer

Supervisors of Checklist—Bert P. Shores, J. Daniel Porter, William N. Allan

Trustees of Trust Funds—Milo L. Knight, Bert P. Shores, J. Daniel Porter

Trustees of the Public Library—Clifton C. Waldo, Helen Billings, Arthur W. Burnham, Mary E. Hough, C. Elbert Dole, Erald B. Harrison

Cemetery Committee—William D. Dubuque, Charles W. Goss, George H. Edson, Maude B. Marston, S. E. Lamotte

Treasurer of the Cemetery Committee—Maude B. Marston

Surveyor of Wood and Lumber—W. B. True

Fence Viewers—Elmer O. Hall, Howard C. Townsend

Budget Committee—Jerold M. Ashley, John L. Brown, Harold C. French, Robert B. Harrison, Daniel H. Brown, Stanley M. Currier, Sargent H. Daniels, Lane Dwinell, Ernest W. Berry, Francis A. Sargent, Frank S. Fifield, Stanley S. Jackson

WARRANT FOR THE ANNUAL MEETING

MARCH 11, 1952

State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act on the following subjects: Polls shall be opened at 9:30 o'clock in the forenoon and shall not close earlier than six o'clock in the evening.

First To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

Second To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

Third To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

Fourth To see if the Town will vote to amend the Zoning Ordinance of the Town of Lebanon, as follows:

1. SECTION 2.

On Line 10, after the words "shall rule" insert the following: "after public hearing".

2. SECTION 3. Item 1.

Delete entire clause.

3. SECTION 6. Paragraph (a)

Wherever the word "building" appears, insert the words "or structure".

4. SECTION 6. Paragraph (b)

After the word "building" insert the words "or structure".

5. SECTION 6. Paragraph (c) Line 10
Change "twenty-five feet" to read "fifteen feet". Last sentence, after the word "building", insert "or structure".

6. SECTION 8. Paragraph (a)
Add after the second sentence the following:
"All applications for permits shall be in writing and shall be accompanied by detailed plans and specifications and any other information that may be required by the Board. All building applications shall be published weekly in a local newspaper, and no permit shall be issued by the Board until five (5) days have elapsed after publication of the application, except for emergency repairs".

7. SECTION 8. Paragraph (b)
Change reference to State Enabling Statutes to read as follows: "Chapter 51, Section 15-71 Revised Laws of New Hampshire, 1942, as amended by Chapter 278, Laws of 1949 and any amendment thereto."

8. Add to GENERAL RESIDENCE DISTRICT IN LEBANON VILLAGE the following:

A. From the Easterly side of the road leading to the Carter Country Club, Westerly along the Southerly side of the Fourth New Hampshire Turnpike to the Poverty Lane Road leading to the Airport, bounded on the South by a line 600 feet Southerly of and parallel with the Southerly side of said Fourth New Hampshire Turnpike.

9. Add to LEBANON VILLAGE BUSINESS AND INDUSTRIAL DISTRICT USES the following:

A. From Poverty Lane Road leading to the Airport Westerly along the Southerly side of Fourth New Hampshire Turnpike to Mascoma River at Hubbard Bridge, bounded on

the South by a line 600 feet Southerly of and parallel with the Southerly side of said Fourth New Hampshire Turnpike.

B. From the Present Lebanon Center Precinct Line at Westerly end of Staple Bridge near Carter Country Club Westerly along the Northerly side of Fourth New Hampshire Turnpike to Mascoma River at Hubbard Bridge, bounded on the North by Mascoma River; being all the land between said Fourth New Hampshire Turnpike and Mascoma River between Staple Bridge and Hubbard Bridge.

10. Add to GENERAL RESIDENCE DISTRICT IN VILLAGE OF WEST LEBANON:

Extend the Residential District in Village of West Lebanon to include all the property bounded by the Vermont State Line on the West, the Hanover Town Line on the North, on the East by the eastern boundaries of the following properties, namely the Gilsons, Goulds, Bucks, Hartford Water Co., Reynolds, Watkins, McNamara, Batchelder, Linton, Dow, and thence to the nearest point of the existing precinct line on the East and South; so that said Residential District shall include all of the West Lebanon precinct as extended by the Selectmen of Lebanon, April 3, 1948, or act thereon.

Fifth

To see if the Town of Lebanon will vote to discontinue five (5) certain Rights of Way, as shown on Plan of Land formerly owned by Thomas J. McNamara, West Lebanon, New Hampshire, made August 1950 by Samuel H. Stevens, recorded in the Grafton County Registry of Deeds and also in the office of the Selectmen of the Town of Lebanon. The said five Rights of Way being the most Easterly of the seven Rights of Way as shown on said Plan, and mentioned in Deed of Paul T. McNamara et al, to Town of Lebanon, dated July 17, 1950, and recorded in said Registry, Vol.

805, Page 46. The said 5 Rights of Way having a width of twenty-two (22) feet, and extending Northerly a distance of one hundred (100) feet from the Northerly line of said Town of Lebanon, as established by Deed of said McNamara's to Lebanon School District, dated November 3, 1951, and recorded in said Registry, or act thereon.

Sixth

To see if the Town will vote to authorize and empower the Board of Selectmen to manage and dispose of any and all real estate acquired by the Town through tax title sales and real estate taken by the Town in default of redemption from a tax sale, and authorize and empower the Board of Selectmen to sell any and all such real estate or any part thereof, title to which is so acquired by the Town, on such terms and conditions as may appear to the Board to be fair, and empower, authorize and direct the Board of Selectmen to make, execute, acknowledge and deliver to the purchaser or purchasers of such real estate good and sufficient deeds thereof in the name of, and in behalf of the Town.

This authority to stand and be effective until or unless amended or rescinded at some future regular annual meeting on notice duly inserted in the town warrant for that purpose, or act thereon.

Seventh

To see if the Town of Lebanon will vote to convey to the First Unitarian Congregational Society of Lebanon, New Hampshire, by Quitclaim Deed, all its right, title and interest in and to a certain tract or parcel of land situate in the Center Village of said Lebanon, now occupied by the said First Unitarian Congregational Society of Lebanon, New Hampshire, being bounded and described as follows: to wit: Bounded Northerly by the Southerly line of the highway known as Green Street; Easterly by the Westerly line of land and premises now or formerly of one

Guy Worcester; Southerly by the Northerly line of land and premises now or formerly of Charles A. Dole estate; and Westerly by the Easterly line of the highway known as Elm Street, being about One Hundred (100) feet square. The Board of Selectmen is hereby authorized, empowered and directed to execute a Quitclaim Deed of said premises to the said First Unitarian Congregational Society of Lebanon, New Hampshire. The purpose of this conveyance is for the Town to convey its one equal moiety in said premises in order to conform with the will of Watson K. Eldridge, recorded in the Grafton County Registry of Probate, February 20, 1861, Book 37, Pages 208-216, or act thereon.

- Eighth** On petition of ten or more legal voters: To see if the legal voters of the Town of Lebanon, New Hampshire, will vote the sum of \$2500.00 for a police cruiser to be used in the village of West Lebanon, New Hampshire, this sum to be used for the purchase of the cruiser, equipment, maintenance, gas and oil and insurance for one year, or act thereon.
- Ninth** On petition of ten or more legal voters: To see if the Town of Lebanon will flood a suitable place for the children to skate on and see that it is properly kept up, or act thereon.
- Tenth** On petition of ten or more legal voters: To see if the Town will vote to adopt the following by-law: "All owners of land in the Town of Lebanon, New Hampshire, shall, on or before August 1st of each year, eradicate all rag-weed found growing on their premises. This ordinance becomes effective as of August 1, 1952.
"Any person violating this ordinance shall be subject to a fine not to exceed the sum of Ten (\$10.00) Dollars", or act thereon.
- Eleventh** To see if the Town will vote to authorize the Selectmen to hire money on short term notes

or otherwise, for the purpose of purchasing new equipment; the amount not to exceed \$35,000.00, or act thereon.

- Twelfth** To choose a Selectman for the ensuing three years.
- Thirteenth** To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent and a Chief of Police for the ensuing year.
- Fourteenth** To choose two Library Trustees for the ensuing three years.
- Fifteenth** To choose a Trustee to administer the Trust Funds for the ensuing three years.
- Sixteenth** To choose four members to act on the Budget Committee for the ensuing three years.
- Seventeenth** To bring in your ballots on the following question—"Shall the provisions of Chapter 171-A of the Revised Laws relative to playing games of Beano be adopted in this town?"
- Eighteenth** To bring in your ballots for four delegates-at-large and their alternates, and two district delegates and their alternates for the Democrat and Republican Presidential Conventions.
- Nineteenth** To transact any other business that may properly come before the meeting.

Given under our hands and seal this 25th day of February, 1952.

WILLIAM D. DUBUQUE
CHARLES W. GOSS
GEORGE H. EDSON
Selectmen of Lebanon, N. H.

A true copy of Warrant, attest:
WILLIAM D. DUBUQUE
CHARLES W. GOSS
GEORGE H. EDSON
Selectmen of Lebanon, N. H.

PROPOSED TOWN BUDGET OF EXPENDITURES FOR 1952

PURPOSES OF EXPENDITURES	Appropriations Previous Year 1951	Actual Expenditures Previous Year 1951	Appropriations Recom'd by Budget Com. 1952
General Government:			
Town Clerk's Fees	\$ 2,500.00	\$ 2,389.35	\$ 2,500.00
Town Officers' Salaries	7,450.00	7,450.00	8,950.00
Town Officers' Expenses	7,500.00	7,269.28	7,500.00
Election and Registration Exp.	575.00	509.48	1,200.00
Municipal Court Expenses	2,100.00	2,069.30	2,100.00
Expenses Town Hall & Other Buildings	18,000.00	19,226.93	19,000.00
Protection of Persons and Property:			
Police Department	27,450.00	26,899.90	29,000.00
Fire Department	500.00	214.51	500.00
Blister Rust			400.00
Civil Defense	3,000.00	1,049.98	1,000.00
Street Signs—W. Lebanon	1,500.00	535.00	
Health:			
Milk Inspection	300.00	300.00	300.00
Health Department, including Hospitals	4,500.00	4,099.95	7,000.00
Visiting Nurse	1,000.00	1,000.00	1,000.00
Vital Statistics	200.00	123.00	200.00
Sewer Maintenance	5,250.00	4,152.09	5,250.00
Town Dump and Garbage Removal	1,200.00	1,048.96	1,200.00
Highways and Bridges:			
Town Maintenance—Summer	34,750.00	40,461.89	40,000.00
Town Maintenance—Winter	29,250.00	34,236.93	34,000.00
Street Lighting	15,900.00	15,577.09	16,500.00
Sidewalk Maintenance	5,250.00	4,703.58	5,250.00
Town Road Aid	1,064.00	1,021.78	1,021.62
Work Relief	2,000.00	1,374.22	2,000.00
Libraries:			
Lebanon	3,000.00	3,000.00	3,000.00
W. Lebanon	1,800.00	1,800.00	2,000.00
Public Welfare:			
Town Poor	18,000.00	14,871.93	18,000.00
Old Age Assistance	21,350.00	21,206.46	22,850.00

Patriotic Purposes:**Memorial Day and Veterans'**

Associations	250.00	271.00	300.00
--------------	--------	--------	--------

Recreation:**Parks and Playgrounds, incl.**

Band Concerts—Lebanon	3,500.00	2,459.02	3,500.00
—W. Lebanon	2,500.00	2,500.00	1,500.00

Public Service Enterprises:

Cemeteries—Lebanon	4,500.00	4,500.00	4,500.00
W. Lebanon	1,200.00	1,200.00	1,200.00
Airports	5,000.00	3,084.34	5,000.00

Unclassified:

General Expenses	4,000.00	2,820.87	4,000.00
Damages and Legal Expenses, incl. Dog Damage	1,000.00	851.57	1,000.00
Advertising and Regional Associations—Dartmouth- Lake Sunapee	500.00	500.00	500.00
Employees' Retirement	500.00	408.92	500.00
Repairs to Town Hall	4,700.00	4,014.52	2,650.00
Town Hall Fire Escape	2,000.00	1,948.77	

Interest:

On Temporary Loans	1,125.00	839.56	1,125.00
On Long Term Notes	2,752.00	716.59	2,800.00

Highways and Bridges:

Bridges	20,000.00		25,000.00
Sidewalk Construction	1,700.00	900.00	1,700.00
Sewer Map	2,000.00		
Sewer Construction	10,500.00	6,648.11	10,000.00
New Land & Buildings			
Airport Construction	10,000.00	4,319.76	
New Equipment	5,000.00	5,169.31	8,000.00

Payment on Principal of Debt:

Long Term Notes			
Garage	7,600.00	7,600.00	22,800.00
Urban Highway	12,460.00		6,460.00
Principal Long Term Notes			
Airport Lights	500.00	500.00	2,500.00

TOTAL EXPENDITURES	\$318,976.00	\$267,102.97	\$336,756.62
---------------------------	---------------------	---------------------	---------------------

SOURCES OF REVENUE	Estimated Revenue Previous Year 1951	Actual Revenue Previous Year 1951	Estimated Revenue Ensuing Year 1952
From State:			
Interest & Dividends Tax	\$ 8,500.00	\$ 11,816.84	\$ 8,500.00
Railroad Tax	16,000.00	18,251.66	16,000.00
Savings Bank Tax	500.00	536.99	500.00
From Local Sources Except Taxes:			
Dog Licenses	1,000.00	1,349.60	1,000.00
Business Licenses, Permits and Filing Fees	1,000.00	1,916.00	1,000.00
Fines and Forfeits, Municipal Court	1,500.00	2,000.00	1,500.00
Rent of Town Hall and Other Buildings	10,000.00	11,069.03	10,500.00
Town Maintenance	3,000.00	9,278.83	3,000.00
Income from Municipally owned Utilities:			
Airport	4,500.00	5,591.18	4,500.00
Motor Vehicle Permit Fees	21,000.00	28,296.30	21,000.00
Lebanon Improvement Society			5,000.00
Cash Surplus:			49,570.08
From Local Taxes Other Than Property Taxes:			
(a) Poll Taxes—Reg. @ \$2	6,500.00	7,250.00	6,500.00
(b) National Bank Stock Taxes	950.00	950.00	950.00
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES	\$74,450.00	\$ 98,306.43	\$129,520.08
AMT. TO BE RAISED BY PROP. TAXES			207,236.54
TOTAL REVENUES	* * *	* * *	\$336,756.62

SUMMARY INVENTORY OF VALUATION

Lands and Buildings (Exclusive of Growing Wood and Timber)	\$	7,573,475.00
Electric Plants		3,277,750.00
Horses	96	7,845.00
Oxen	2	330.00
Cows	1,024	112,840.00
Other Neat Stock	117	10,080.00
Sheep and Goats	116	2,310.00
Fowls	7,810	7,810.00
Fur-Bearing Animals	25	750.00
Boats and Launches	6	1,500.00
Portable Mills	4	28,100.00
Wood, Lumber, etc.		16,500.00
Gasoline Pumps and Tanks		18,050.00
Stock in Trade		1,810,650.00
Mills and Machinery		419,050.00
<hr/>		
Total Gross Valuation		
Before Exemptions Allowed		13,287,040.00
Less: Soldiers' Exemptions and Exemptions to Blind		377,150.00
<hr/>		
Net Valuation on which Tax Rate is Computed		12,909,890.00

Electric and Gas Utility Companies

Name of Company	Electric Plant	Stock in Trade
Granite State Elec. Co.	\$ 739,000.00	\$15,000.00
New England Power Co.	2,538,750.00	
Amount of property valuation exempted to veterans	396	\$376,150.00
Amount of property valuation exempted to blind	1	\$ 1,000.00
Number of inventories distributed	2,000	
Number of inventories returned	1,500	
Number of veterans who received property exemption	396	
Number of veterans exempted from poll tax	1,089	

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

August 15, 1951

WILLIAM D. DUBUQUE

CHARLES W. GOSS

GEORGE H. EDSON

Selectmen of Lebanon, N. H.

STATEMENT OF APPROPRIATIONS

AND TAXES ASSESSED

For the Tax Year 1951

Appropriations:

Urban Highway Project		\$130,000.00
Town Officers Salaries		7,450.00
Town Officers Expenses		7,500.00
Election & Registration Expenses		575.00
Municipal Court Expenses		2,100.00
Town Hall & Buildings		18,000.00
Police Department		27,450.00
Fire Department		500.00
Town Clerks Fees		2,500.00
Health Department		500.00
Hospital, Clinics & Health Centers		4,000.00
Vital Statistics		200.00
Town Officers Retirement		500.00
Town Road Aid		1,064.00
Town Maintenance—Summer	34,750.00	
Winter	29,250.00	
		<hr/>
		64,000.00
Town Hall Roof & Painting		4,700.00
Town Construction—Bridge		20,000.00
Civilian Defense		3,000.00
Street Lighting		15,900.00
Street Signs—W. Lebanon		1,500.00
Sidewalk Construction	1,700.00	
Sidewalk Maintenance	5,250.00	
		<hr/>
		6,950.00
Sewer Maintenance		5,250.00
Sewer Construction	10,500.00	
Sewer Maps & Records	2,000.00	
		<hr/>
		12,500.00
Milk Inspection		300.00
New Equipment	5,000.00	
Work Relief	2,000.00	
		<hr/>
		7,000.00

Libraries:		
Lebanon	3,000.00	
West Lebanon	1,800.00	
	<hr/>	4,800.00
Old Age Assistance		21,350.00
Town Poor		18,000.00
Memorial Day		250.00
Parks and Playgrounds Inc.		
Band Concerts		
Lebanon	3,000.00	
West Lebanon	2,500.00	
Band Concerts	500.00	
	<hr/>	6,000.00
Visiting Nurse		1,000.00
Cemeteries:		
Lebanon	4,500.00	
West Lebanon	1,200.00	
	<hr/>	5,700.00
Airports:		
Maintenance	5,000.00	
Construction	10,000.00	
	<hr/>	15,000.00
Town Dump		1,200.00
Advertising & Regional Associations		
Dartmouth-Lake Sunapee		500.00
Interest:		
Temporary Loans	1,125.00	
Long Term Notes	2,752.00	
	<hr/>	3,877.00
Payments on Principal of Debt:		
Urban Highway Project	12,460.00	
Garage	7,600.00	
Airport	500.00	
	<hr/>	20,560.00

County Tax		30,722.13
School Tax		330,082.58
General Expenses	4,000.00	
Dog Damage	1,000.00	
		<hr/>
		5,000.00
		<hr/>
Total Town and School Appropriations		\$807,480.71

Less: Estimated Revenues and Credits:

Interest and Dividend Tax	11,816.84	
Railroad Tax	18,116.11	
Savings Bank Tax	519.86	
Reimbursement a/c Exemption of		
Growing Wood & Timber	675.55	
Motor Vehicle Permit Fees	21,000.00	
Dog Licenses	1,000.00	
Business Licenses & Permits	1,000.00	
Fines & Forfeits—Municipal Court	1,500.00	
Rent of Town Hall and		
Other Buildings	10,000.00	
Highway Income	3,000.00	
Airport Income	4,500.00	
Cash Surplus	10,425.20	
Bonds or Notes:		
Airport Lights and Paving	10,000.00	
Urban Highway Project	130,000.00	
		<hr/>
Total Revenues and Credits		\$223,553.56
		<hr/>
		583,927.15
Plus Overlay		4,467.90
		<hr/>
Net Amount to be raised by Taxation		\$588,395.05
Less: 3250 Poll Taxes at \$2.00	6,500.00	
National Bank Stock Taxes	950.00	
		<hr/>
		7,450.00
		<hr/>
Amount to be raised by property taxes		
on which tax rate is to be figured		\$580,945.05

Taxes to Be Committed to Collector:

Property Taxes	\$580,945.05
Poll Taxes at \$2.00	6,500.00
National Bank Stock Taxes	950.00
Precinct Taxes	39,307.72
Total Taxes to be Committed	<u>\$627,702.77</u>

Tax Rates:

Town	4.50
Lebanon Center Precinct	.40
West Lebanon Precinct	.24

Precincts:

Name	Valuation	Taxes	Rate
Lebanon Center Precinct	\$7,090,805.00	\$28,363.22	\$.40
West Lebanon Precinct	\$4,560,210.00	\$10,944.50	\$.24

R E P O R T
of an audit and examination
of the accounts
of the
TOWN OF LEBANON
for the fiscal year ended December 31, 1951
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
December 3 - 5, 1951
January 15 - 18, 1952
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

January 29, 1952

Board of Selectmen
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1951, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Associations and the Municipal Court.

FINANCIAL STATEMENTS

Comparative Balance Sheets — Dec. 31, 1950 - Dec. 31, 1951: (Exhibit A-1)

Comparative Balance Sheets for the fiscal years ended December 31, 1950 and December 31, 1951, are presented in Exhibit A-1. As indicated therein the Surplus increased by \$22,995.01 during the year 1951.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increases in Surplus

Net Budget Surplus	\$35,531.51	
Long Term Notes Paid	8,100.00	
	<hr/>	\$43,631.51

Decreases in Surplus

Cash Surplus (1950) Used to Reduce		
Amount of 1951 Tax Levy	\$10,425.20	
Long Term Notes Issued	10,000.00	
Increase in Accounts Payable	211.30	
		<hr/>
		20,636.50
Net Increase		<hr/>
		\$22,995.01

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1951, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net revenue surplus of \$17,875.14, plus a net unexpended balance of appropriations of \$17,656.37, resulted in a net budget surplus of \$35,531.51.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1951, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1951, is indicated in Exhibit B-2.

Statement of Long Term Indebtedness: (Exhibit K)

A statement of long term indebtedness as of December 31, 1951, showing annual debt service requirements, is contained in Exhibit K.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Conclusion:

The accounts of all town officials which we examined were found in good condition and the accounting and financial procedure conformed to the prescribed methods and procedure.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety.

We extend our thanks to the officials of the Town of Lebanon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Herbert E. Hunt, Auditor

Robert W. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

January 29, 1952

Certificate of Audit

This is to certify that we have audited the accounts and records of the town of Lebanon for the fiscal year ended December 31, 1951, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the fiscal year ended December 31, 1951.

Respectfully submitted,

HAROLD G. FOWLER

Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Herbert E. Hunt, Auditor

Robert W. Flanders, Accountant

TOWN OF LEBANON

INDEX

EXHIBITS:

Financial Information:

- A-1 — Comparative Balance Sheets
- A-2 — Analysis of Change in Financial Condition
- A-3 — Comparative Statement of Appropriations and Expenditures
- A-4 — Statement of Estimated and Actual Revenues

Treasurer:

- B-1 — Classified Summary of Receipts and Expenditures
- B-2 — Summary of Receipts, Expenditures and Proof of Balance
- B-3 — Summary of Charges to General Expense Appropriation

Tax Collector:

- C-1 — Summary of Warrants
- C-2 — Summary of Tax Sale Account
- C-3 — Statement of Interest and Fees Collected on Taxes

Town Clerk:

- D-1 — Summary of Joseph Smith's Motor Vehicle and Dog License Account
- D-2 — Summary of Irene Forrest's Motor Vehicle and Dog License Account

Trust Funds:

- E-1 — Summary of Trust Fund Principal, Income and Investments
- E-2 — Trust Fund Income and Expenditures—
Checking Account
- E-3 — Summary of New Funds Created

Eldridge Land Account:

- F — Summary of Receipts and Expenditures

Municipal Court:

- G — Summary of Receipts, Expenditures and Proof
of Balance

Public Libraries:

- H-1 — Financial Report of Public Library
- H-2 — Summary of Library Funds Held by Library
Trustees

Cemeteries:

- I-1 — Summary of Lebanon Cemetery Association
Accounts
- I-2 — Summary of West Lebanon Cemetery Associ-
ation Accounts

Airport:

- J — Summary of Airport Receipts

Indebtedness:

- K — Statement of Long Term Indebtedness

Surety Bonds:

- L — Town Officers' Surety Bonds

EXHIBIT A-1

TOWN OF LEBANON

Comparative Balance Sheets Fiscal Years Ended December 31, 1950 and December 31, 1951

Assets	December 31, 1950	December 31, 1951
Cash:		
General Funds	\$102,425.20	\$199,414.32
In Hands of Tax Collector		2.00
		<hr/>
		\$199,416.32
Due From State of New Hampshire:		
Reimbursement a/c Exemption of Growing Wood & Timber	437.30	
Uncollected Taxes:		
State Head Taxes—1951		\$ 2,295.00
Property and Poll Taxes	28,131.24	12,665.49
Yield Taxes		320.00
		<hr/>
		15,280.49
Unredeemed Taxes	2,883.93	4,436.41
Capital Reserve Fund (Sewer Construction)	4,000.00	4,000.00
		<hr/>
Total Assets	\$137,877.67	\$223,133.22
		<hr/>
Grand Total	\$137,877.67	\$223,133.22

EXHIBIT A-1 (Continued)

Liabilities	December 31, 1950	December 31, 1951
School District:		
Appropriation	\$ 90,000.00	\$ 90,000.00
Unexpended Balances of Appropriations		
Town Hall Fire Escape	2,000.00	
Town Construction—Bridge		\$ 20,000.00
Airport Construction		5,680.24
Principal of Debt (Urban Highway)		12,443.50
		<hr/>
		38,123.74
Due Tax Collector:		
2% on Head Taxes Collected		434.41
State of New Hampshire:		
State Head Taxes Collected		\$ 21,235.59
State Head Taxes Uncollected		1,920.00
Penalties Collected		50.50
		<hr/>
		23,206.09
Capital Reserve Fund		
(Sewer Construction)		
Reserve for Future Loss a/c	4,000.00	4,000.00
Yield Taxes		211.30
Reserve for Excess Remittances		
Head Taxes		385.00

Long Term Notes:

Garage Notes
Airport Lights & Paving Notes

\$ 29,986.00
9,500.00

39,486.00

Total Liabilities
Surplus

\$133,586.00
4,291.67

\$195,846.54
27,286.68

Grand Total

\$137,877.67

\$223,133.22

EXHIBIT A-2

TOWN OF LEBANON

Analysis of Change in Financial Condition Fiscal Year Ended December 31, 1951

Surplus—December 31, 1951	\$27,286.68	
Surplus—December 31, 1950	4,291.67	
	<hr/>	
Increase in Surplus		\$22,995.01

Analysis of Change

Increases in Surplus:

Budget Surplus	\$35,531.51	
Long Term Notes Paid	8,100.00	
	<hr/>	
		\$43,631.51

Decreases in Surplus:

Cash Surplus Used to Reduce		
1951 Tax Levy	\$10,425.20	
Long Term Notes Issued	10,000.00	
Increase in Accts. Payable	211.30	
	<hr/>	
		20,636.50
	<hr/>	
Net Increase		\$22,995.01

EXHIBIT A-3 **TOWN OF LEBANON** **Comparative Statement of** **Appropriations and Expenditures** **Fiscal Year Ended December 31, 1951**

	Forward from 1950	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended	Balances Overdraft	Carried to 1952 Liabilities
	\$	\$		\$	\$		\$	\$
Town Officers' Salaries		7,450.00		7,450.00	7,450.00			
Town Clerk's Fees		2,500.00		2,500.00	2,389.35	110.65		
Town Officers' Retirement		500.00		500.00	408.92	91.08		
Town Officers' Expenses		7,500.00	20.00	7,520.00	7,269.28	250.72		
Election & Registration Expenses		575.00		575.00	509.48	65.52		
Municipal Court Expenses		2,100.00		2,100.00	2,069.30	30.70		
Expense of Other Town Buildings					796.53		796.53	
Town Hall and Other Buildings		18,000.00		18,000.00	18,430.40		430.40	
Town Hall Roof and Painting		4,700.00		4,700.00	4,014.57	685.43		
Town Hall Fire Escape	2,000.00			2,000.00	1,948.77	51.23		
Police Department		27,450.00	153.30	27,603.30	26,899.90	703.40		
Fire Department		500.00	4.50	504.50	214.51	289.99		
Health Department		500.00		500.00	199.28	300.72		
Hospitals, Clinics & Health Centers		4,000.00		4,000.00	3,900.67	99.33		
Milk Inspection		300.00		300.00	300.00			
Visiting Nurse		1,000.00		1,000.00	1,000.00			
Town Dump		1,200.00		1,200.00	1,048.96	151.04		
Vital Statistics		200.00		200.00	123.00	77.00		
Town Road Aid		1,064.00		1,064.00	1,021.78	42.22		

EXHIBIT A-3 (Continued)

	Forward from 1950	Appropri- ations	Receipts and Reim- bursements	Total Amount Available	Expenditures	Unexpended	Balances Overdraft	Carried to 1952 Liabilities
Town Maintenance—Summer —Winter		34,750.00		34,750.00	40,461.89		5,711.89	
Town Construction—Bridge		29,250.00		29,250.00	34,236.93		4,986.83	
Street Signs—West Lebanon		20,000.00		20,000.00				20,000.00
Street Lighting		1,500.00		1,500.00	535.00	965.00		
Sidewalk—Construction		15,900.00		15,900.00	15,577.09	322.91		
—Maintenance		1,700.00		1,700.00	900.00	800.00		
Sewer Maintenance		5,250.00		5,250.00	4,703.58	546.42		
Sewer Construction		5,250.00	203.50	5,453.50	4,152.09	1,301.41		
Sewer Maps and Records		10,500.00	352.91	10,852.91	6,648.11	4,204.80		
Civilian Defense		2,000.00		2,000.00		2,000.00		
New Equipment		3,000.00		3,000.00	1,049.98	1,950.02		
—Work Relief		5,000.00		5,000.00	5,169.31		169.31	
Libraries—Lebanon		2,000.00		2,000.00	1,374.22	625.78		
—West Lebanon		3,000.00		3,000.00	3,000.00			
Old Age Assistance		1,800.00		1,800.00	1,800.00			
Town Poor		21,350.00	254.05	21,604.05	21,206.46	397.59		
Memorial Day		18,000.00	567.80	18,567.80	14,871.93	3,695.87		
Parks and Playgrounds—Lebanon		250.00		250.00	271.00		21.00	
—W. Lebanon		3,000.00		3,000.00	1,759.02	1,240.98		
—Band Concerts		2,500.00		2,500.00	2,500.00			
Cemeteries—Lebanon		500.00		500.00	700.00			
—West Lebanon		4,500.00		4,500.00	4,500.00			
		1,200.00		1,200.00	1,200.00			

Airports—Maintenance	5,000.00					1,915.66		
—Construction	(*) 10,000.00				3,084.34			5,680.24
Temporary Loans	150,000.00				4,319.76			
Interest—Temporary Loans	50.01				150,000.00			
—Long Term Notes	1,125.00				1,175.01			335.45
	2,752.00				839.56			2,035.41
					716.59			
Payments on Principal of Debt:								
—Urban Highway	12,460.00				12,460.00			12,443.50
—Garage	7,600.00				7,600.00			
—Airport	500.00				500.00			
Advertising & Regional Associations	500.00				500.00			
County Tax	30,722.13				30,722.13			
School Tax	90,000.00				30,722.13			90,000.00
Damage by Dogs	333,416.59				423,416.59			
General Expenses	1,000.00				851.57			148.43
Lebanon Precinct	4,000.00				4,000.00			1,179.13
Overlay	28,000.00				28,000.00			
W. Lebanon Precinct	4,975.62				4,975.62			3,799.84
Advance to Clerk	10,800.00				10,800.00			
Refunds		100.00			100.00		4.00	
Head Taxes (State of New Hampshire)		21,670.00			21,670.00			21,670.00
Head Tax Penalties (State of New Hampshire)		50.50			50.50			50.50
State of New Hampshire Yield Tax Refund							437.30	
(*) Long Term Notes Issued	\$92,000.00	\$714,590.34	\$183,426.57	\$990,016.91	\$822,516.30	\$ 30,413.73	\$12,757.36	149,844.24

EXHIBIT A-4

TOWN OF LEBANON

Statement of Estimated and Actual Revenues Fiscal Year Ended December 31, 1951

	Revenues		
	Estimated	Actual	Excess
Interest and Dividend Tax	\$11,816.84	\$ 11,816.84	\$
Railroad Tax	18,116.11	18,251.66	135.55
Savings Bank Tax	519.86	536.99	17.13
Reimbursement a/c Growing Wood & Timber	675.55	1,324.15 (*)	648.60
Motor Vehicle Permit Fees	24,334.01	28,886.54	4,552.53
Dog Licenses	1,000.00	1,349.60	349.60
Business Licenses & Permits	1,000.00	1,916.00	916.00
Fines & Forfeits—Municipal Court	1,500.00	2,000.00	500.00
Rent of Town Property	10,000.00	11,209.03	1,209.03
Highway Income	3,000.00	9,278.83	6,278.83
Airport Income	4,500.00	5,591.18	1,091.18
Cash Surplus	10,425.20	10,425.20	
Added Taxes		381.10	381.10
Taxes Assessed in Excess of Budgetary Requirements		975.89	975.89
Bounties		31.50	31.50
Interest on Taxes		657.24	657.24
Miscellaneous		130.96	130.96
	<u>\$86,887.57</u>	<u>\$104,762.71</u>	<u>\$ 17,875.14</u>

(*) Includes \$320.00 Uncollected Yield Taxes

Budget Summary

Actual Revenues	\$104,762.71	
Estimated Revenues	86,887.57	
		\$17,875.14
Net Revenue Surplus	\$30,413.73	
Unexpended Balances of Appropriations	12,757.36	
Overdrafts of Appropriations		
Net Unexpended Balance of Appropriations		17,656.37
Net Budget Surplus		\$35,531.51

EXHIBIT B-1

TOWN OF LEBANON

Classified Summary of Receipts and Expenditures Fiscal Year Ended December 31, 1951

Receipts

Current Revenue:

From Local Taxes:

Property Taxes—Current Year	\$607,528.16
Poll Taxes—Current Year	6,974.00
National Bank Stock Taxes	970.00
Yield Taxes	1,004.15
State Head Taxes	21,670.00

\$638,146.31

Property Taxes—Prior Years	27,614.03
Poll Taxes—Prior Years	364.00
Yield Taxes—Prior Years	10.18
Interest and Fees	657.24
Head Tax Penalties Collected	50.50
Tax Sales Redeemed	5,289.05

\$672,131.31

From State:

Interest & Dividend Tax	\$11,816.84
Railroad Tax	18,251.66
Savings Bank Tax	536.99
Reimbursement a/c Growing Wood & Timber	437.30
Bounties	31.50
Reimbursement a/c Highway Department	6,119.77
Reimbursement a/c Airport	460.77
Reimbursement a/c Fire Dept.	4.50
Reimbursement a/c Old Age Assistance	254.05

37,913.38

From Local Sources, Except Taxes:

Dog Licenses	\$ 1,349.60
Business Licenses & Permits	1,916.00
Municipal Court—Fines & Forfeits	2,000.00
Rent of Town Property	11,209.03

Income From Departments:

Highway Dept.	\$ 3,159.06	
Sewer Dept.	556.41	
Police Dept.	153.30	
Airport	5,130.41	
		8,999.18
Registration of Motor Vehicles		28,886.54
Reimbursement a/c Town Poor		567.80
Miscellaneous		130.96
		<hr/>
		55,059.11

Receipts Other Than**Current Revenue:**

Temporary Loans	\$150,000.00
Long Term Notes	10,000.00
Advance from Town Clerk (Contra)	100.00

Refunds:

Interest on		
Temporary Loans	\$50.01	
Town Officers' Exp.	20.00	
	<hr/>	70.01
		<hr/>
		\$160,170.01
Total Receipts		\$925,273.81
Balance—January 1, 1951		102,425.20
		<hr/>
Grand Total		\$1,027,699.01

Expenditures

General Government:

Town Officers' Salaries	\$ 7,450.00
Town Clerks' Fees	2,389.35
Town Officers' Retirement	408.92
Town Officers' Expenses	7,269.28
Election and Registration	509.48
Municipal Court	2,069.30

Town Hall & Other Bldgs.:

Town Hall	\$18,430.40	
Other Town		
Owned Bldgs.	796.53	
		19,226.93
Town Hall Fire Escape		1,948.77
Town Hall Roof & Painting		4,014.57
General Expenses		2,820.87
		<hr/>
		\$48,107.47

Protection of Persons & Property:

Police Dept.	\$26,899.90	
Civilian Defense	1,049.98	
		\$27,949.88
Fire Department		214.51
Damage by Dogs		851.57
		<hr/>
		29,015.96

Health:

Health Department	\$ 1,248.24	
Hospitals	3,900.67	
Visiting Nurse	1,000.00	
Milk Inspection	300.00	
Vital Statistics	123.00	
Sewer Maintenance	4,152.09	
		<hr/>
		10,724.00

Highways and Bridges:

Town Road Aid	\$ 1,021.78
---------------	-------------

Town Maintenance:

Summer	\$40,461.89
Winter	34,236.93
	<hr/>
	74,698.82

Sidewalk Maintenance	4,703.58
----------------------	----------

Street Lighting	15,577.09
-----------------	-----------

Street Signs	535.00
--------------	--------

Work Relief	1,374.22
	<hr/>

97,910.49

Libraries:

Lebanon Library	\$ 3,000.00
-----------------	-------------

West Lebanon Library	1,800.00
	<hr/>

4,800.00

Public Welfare:

Old Age Assistance	\$21,206.46
--------------------	-------------

Town Poor	14,871.93
	<hr/>

36,078.39

Patriotic Purposes:

Memorial Day	271.00
--------------	--------

Recreation:**Parks and Playgrounds:**

Lebanon	\$ 1,759.02
---------	-------------

West Lebanon	2,500.00
	<hr/>

\$ 4,259.02

Band Concerts	700.00
	<hr/>

4,959.02

Public Service Enterprises:

Lebanon Cemetery	\$ 4,500.00	
West Lebanon Cemetery	1,200.00	
Airport Maintenance	3,084.34	
	<hr/>	8,784.34

Unclassified:

Advertising & Regional Associations	\$ 500.00	
Taxes Bought by Town	6,944.17	
Advance to Town Clerk (Contra)	100.00	
Refund	4.00	
	<hr/>	7,548.17

Interest:

Interest on Temporary Loans	\$ 839.56	
Interest on Long Term Notes	716.59	
	<hr/>	1,556.15

Indebtedness:

Temporary Loans	\$150,000.00	
Long Term Notes	8,100.00	
	<hr/>	158,100.00

New Construction & Improvements:

Urban Highway Project	\$ 16.50	
Sidewalk Construction	900.00	
Sewer Construction	6,648.11	
Airport Construction	4,319.76	
New Equipment	5,169.31	
	<hr/>	17,053.68

Other Governmental Divisions:

County Tax	\$30,722.13
State of New Hampshire—	
Timber Tax Refund	437.30

Precinct Taxes:

Lebanon	\$28,000.00	
West Lebanon	10,800.00	
		38,800.00
School District		333,416.59
		<u>\$403,376.02</u>
Total Expenditures		\$828,284.69
Balance—December 31, 1951		199,414.32
		<u>\$1,027,699.01</u>
Grand Total		

EXHIBIT B-2
TOWN OF LEBANON
Summary of Receipts, Expenditures and
Proof of Balances
Fiscal Year Ended December 31, 1951

Balance—January 1, 1951	\$ 102,425.20	
Receipts During Year	925,273.81	
	<hr/>	
	\$1,027,699.01	
Expenditures During Year	828,284.69	
	<hr/>	
Balance—December 31, 1951		\$199,414.32

Proof of Balance

Balance in National Bank of Lebanon—As per State- ment December 31, 1951	\$204,700.21	
Less: Outstanding Checks	5,285.89	
	<hr/>	
Reconciled Balance December 31, 1951		\$199,414.32

EXHIBIT B-3

TOWN OF LEBANON

Summary of Charges to General Expense Appropriation Fiscal Year Ended December 31, 1951

Item	Amount
Petty Cash—Selectmen's Office	\$ 60.00
Printing Town Reports	568.05
Other Printing & Advertising	253.58
Employees' Retirement—Town's Share	47.24
Legal Expense	456.35
Tax Commission Audit	191.14
Listing Poll Tax Warrant	275.00
Typing Tax Bills	50.00
Transfers, Recording Deeds, Etc.	206.35
Dues—Tax Collector and Assessor	5.00
Dues—N. H. Planning & Zoning Assoc.	25.00
N. H. Register	30.00
U. S. Auto and Truck Guide	7.00
Salary—Secretary, Trustees of	
Trust Funds	185.52
Employees' Banquet	193.64
Chamber of Commerce—Lights, Etc.	200.00
Care of Clock	52.00
Flowers	15.00
	<hr/>
	\$2,820.87

EXHIBIT C-1

TOWN OF LEBANON

Summary of Warrants

Fiscal Year Ended December 31, 1951

	1951	1950	1949	1948	1947	1946
				Levies of:		

DR. Uncollected Taxes— January 1, 1951:

Property Taxes	\$
Poll Taxes	
Yield Taxes	

\$27,619.18
380.00
10.18

\$61.88	\$	\$
38.00	18.00	4.00

Taxes Committed to Collector:

Property Taxes	620,266.66
Poll Taxes	7,422.00
National Bank Stock Taxes	990.00
Yield Taxes	1,324.15
State Head Taxes	23,470.00

Added Taxes:

Property Taxes	71.10	4.00
Poll Taxes	254.00	
State Head Taxes	1,285.00	
	\$655,082.91	\$4.00
	\$28,061.36	\$18.00
	\$99.88	\$4.00

CR.**Remittances to Treasurer:**

Property Taxes	\$607,528.16	\$27,614.03	\$	12.00	\$	10.00	\$	4.00	\$	4.00
Poll Taxes	6,974.00	334.00								
National Bank Stock Tax	970.00									
Yield Taxes	1,004.15	10.18								
State Head Taxes	21,670.00									

Abatements:

Property Taxes	759.99	5.15								
Poll Taxes	226.00	58.00								
State Head Taxes	1,165.00									

Uncollected Taxes—**December 31, 1951:**

Property Taxes	12,047.61	61.88								
Poll Taxes	488.00	8.00								
National Bank Stock Taxes	20.00	40.00								
Yield Taxes	320.00									
State Head Taxes	2,295.00									
	<u>\$655,467.91</u>	<u>\$97.88</u>		<u>\$28,061.36</u>		<u>\$18.00</u>		<u>\$4.00</u>		<u>\$4.00</u>
Excess Remittances (-) or										
Cash on Hand	-385.00	2.00								
	<u>\$655,082.91</u>	<u>\$99.88</u>		<u>\$28,061.36</u>		<u>\$18.00</u>		<u>\$4.00</u>		<u>\$4.00</u>

EXHIBIT C-2

TOWN OF LEBANON

Summary of Tax Sale Account Fiscal Year Ended December 31, 1951

	1950	Levies of: 1949	1948	1947
DR.				
Unredeemed Taxes—January 1, 1951	\$	\$2,627.07	\$196.03	\$ 60.83
Tax Sale of 1950	6,944.17			
	<u>\$ 6,944.17</u>	<u>\$2,627.07</u>	<u>\$196.03</u>	<u>\$ 60.83</u>
CR.				
Remittances to Treasurer	\$ 3,369.85	\$1,763.32	\$ 95.05	\$ 60.83
Abatements Allowed		82.24	20.40	
Unredeemed Taxes—December 31, 1951	3,574.32	781.51	80.58	
	<u>\$ 6,944.17</u>	<u>\$2,627.07</u>	<u>\$196.03</u>	<u>\$ 60.83</u>

EXHIBIT C-3

TOWN OF LEBANON

Statement of Interest and Fees Collected on Taxes

Summary of Account

Fiscal Year Ended December 31, 1951

DR.

Interest Collected on Taxes	\$274.94	
Interest Collected on Tax Titles	348.90	
Poll Tax Fees Collected	33.40	
State Head Tax Penalties Collected	50.50	
	<hr/>	
		\$707.74

CR.

Remittances to Treasurer	\$707.74
--------------------------	----------

EXHIBIT D-1

TOWN OF LEBANON

Summary of Town Clerk's Motor Vehicle
and Dog License Account
Period January 1 — May 1, 1951

DR.

Motor Vehicle Permits Issued:

Lebanon:

1950 — 230033 — 230198
1951 — 110001 — 112237

\$ 496.58
18,077.31

\$18,573.89

West Lebanon:

1950 — 216303 — 216334
1951 — 113201 — 113620

\$ 93.66
3,218.09

\$ 3,311.75

Dog Licenses Issued:

226 @ \$ 2.00
22 @ \$ 5.00
1 @ \$12.00

\$ 452.00
110.00
12.00

574.00

EXHIBIT D-1 (Continued)

Less: Fees Retained — 249 @ 20c

49.80

\$ 524.20

\$22,409.84

CR.

Remittances to Treasurer:

a/c Motor Vehicle Permits
a/c Dog Licenses

\$21,885.64
524.20

\$22,409.84

EXHIBIT D-2

Summary of Town Clerk's Motor Vehicle and Dog License Account Period May 1 — December 31, 1951

DR.

Motor Vehicle Permits Issued:

Lebanon:

1951 —	234951 —	235020
	112238 —	113000

\$ 5,315.83

West Lebanon:

1951 —	113001 —	113081
	113101 —	113200
	113621 —	113700

1,685.07

Dog Licenses Issued:

35 @	\$ 5.00
339 @	\$ 2.00
4 @	\$12.00

\$175.00
678.00
48.00

901.00
75.60

Less: Fees Retained — 378 @ 20c

\$ 825.40

\$7,826.30

CR.

Remittances to Treasurer:

a/c	Motor Vehicle Permits
a/c	Dog Licenses

\$ 7,000.90
825.40

\$7,826.30

EXHIBIT E-1

TOWN OF LEBANON

Summary of Trust Fund Principal, Income and Investments Fiscal Year Ended December 31, 1951

FUNDS	Balance Dec. 31, 1950	Principal New Funds Created	Withdrawn	Balance Dec. 31, 1951	Income During Year	Income Expended During Year	Balance Dec. 31, 1951	Balance of Principal & Income Dec. 31, 1951
Cemetery Funds	\$ 61,966.44	\$2,825.00	\$	\$64,791.44	\$1,414.61	\$1,618.80	\$4,715.94	\$ 69,507.38
Library Funds	17,895.90			17,895.90	347.20	400.79		17,895.90
Old Ladies' Fund	1,587.32			1,587.32	37.71	21.80		1,680.01
Flag Fund	300.00			300.00	8.12			328.00
Unidentifiable Funds								
Town of Lebanon								
Capital Reserve Fund	4,000.00			4,000.00	53.61		343.50	4,343.50
School District								
Capital Reserve Fund	10,000.00		10,000.00		229.17		229.17	229.17
Eldridge Estate	7,454.27	334.00		7,788.27	184.61	184.61		7,788.27
	\$103,203.93	\$3,159.00	\$10,000.00	\$96,362.93	\$2,277.53	\$2,226.00	\$5,577.23	\$101,940.16
Investments								
					Principal	Unexpended Income		Principal & Income
					\$ 32,842.74	\$ 1,265.90	\$ 34,108.64	
					Mascoma Savings Bank	13,881.73	1,339.92	15,221.65
					New Hampshire Savings Bank	16,138.46	1,343.31	17,481.77
					Dartmouth Savings Bank	3,700.00	374.66	4,074.66
					Amoskeag Savings Bank	27,500.00	100.00	27,600.00
					U. S. Savings Bond—Series G		268.84	268.84
					National Bank of Lebanon		884.60	3,184.60
					Merrimack County Savings Bank			
							\$ 5,577.23	\$101,940.16

EXHIBIT E-2

TOWN OF LEBANON

Trust Fund Income and Expenditures—Checking Account Fiscal Year Ended December 31, 1951

Balance—January 1, 1951 \$ 388.68

Income During Year:

Income from Savings Account	\$1,559.91	
Income from U. S. Bonds	643.75	
Income from U. S. Bond on hand	2.50	
Income from Eldridge Estate, Land Rents	259.25	
	2,465.41	
		2,854.09

Expenditures During Year:

Town of Lebanon Taxes	\$ 147.00	
Lebanon Public Library	631.52	
West Lebanon Cemetery	254.96	
Lebanon Cemetery Committee	1,383.84	
Unitarian Society	46.13	
Old Ladies	21.80	
	2,485.25	

Balance—December 31, 1951 \$ 368.84

Proof of Balance

Balance in National Bank of Lebanon—

As Per Statement of December 31, 1951		\$ 774.80
Less: Outstanding Checks—#129	\$ 162.37	
	131 254.96	
	132 46.13	
	134 42.50	
		505.96
		\$ 268.84
U. S. Treasury Bond—#C-940331G		100.00
		\$ 368.84

EXHIBIT E-3

TOWN OF LEBANON

New Trust Funds Created During Fiscal Year 1951

Cemetery Funds:

Henry & Doris Rogers	\$200.00	
Arthur Duplessis	100.00	
Gertrude Vaughan	100.00	
Gloria Shepard	100.00	
Oswald J. Hurteau	100.00	
Arthur & Lena Gobeille	100.00	
Henry Dupuis	100.00	
W. Earle Kenyon	100.00	
Ernest E. Harwood	100.00	
Jennie M. Stone Stewart	100.00	
James & Mary Burnes	100.00	
Noe J. Boisvert	100.00	
Louis Fillion	100.00	
Julia A. Hurd	100.00	
Theresa Dumas	100.00	
Henry T. Hickory	100.00	
John J. Gilmore	100.00	
Henry Napsey	100.00	
Flora McBain	100.00	
William J. Williams	100.00	
Leda M. Bassett	100.00	
Ruth C. Fillion	100.00	
Minnie A. Morse	100.00	
Chester F. Simonds	150.00	
Louis Bachand	150.00	
Lillian M. Lindsay	125.00	
Cemetery Funds	\$2,825.00	
Eldridge Land Account	334.00	
Total		\$3,159.00

EXHIBIT F
TOWN OF LEBANON
Summary of Receipts and Expenditures
Eldridge Land Account
Fiscal Year Ended December 31, 1951

Receipts

John & Priscilla Letson	\$ 21.00
G. L. & E. C. Lobdell	14.00
Frank Canillas	10.00
Nellie Pringle	6.25
Town of Lebanon	100.00
William Corrette	48.00
Blanche Simmons	30.00
Floyd E. Eastman	30.00
	<hr/>
Total	\$ 259.25

Expenditures

Town of Lebanon—Taxes	\$147.00
-----------------------	----------

Distribution of Remaining Income:

Lebanon Cemetery	
Committee	\$20.00
Lebanon Public Library	46.12
Unitarian Society	46.13
	<hr/>
	112.25
	<hr/>
Total	\$ 259.25

EXHIBIT G
TOWN OF LEBANON
Municipal Court
Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1951

Balance—January 1, 1951 \$ 555.79

Receipts During Year:

Fines	\$3,515.00	
Costs	941.22	
Support	1,556.50	
Small Claims	318.06	
Civil Writs	25.37	
Restitution	215.34	
Refunds	19.40	
Bail	1,020.00	
Executions	.85	
		<hr/>
		7,611.74
		<hr/>
		\$8,167.53

Expenditures During Year:

Motor Vehicle Dept.	\$2,221.42
Officers' Fees	44.80
Support	1,582.00
Commitments	65.50
Witness Fees	33.92
Small Claims	288.30
Special Justice	33.00
Town of Lebanon	2,000.00
Bail	1,000.00
Postage & Supplies	23.31
Restitution	215.34
Doctors' Fees	10.00
Lebanon Fire Dept.	2.00

Fish & Game Dept.	56.40	
Secretary of State	10.00	
Refund	24.50	
Check Returned—		
Insufficient Funds	18.94	
	<hr/>	
		7,629.43
Balance—December 31, 1951		<hr/>
		\$ 538.10

Proof of Balance

Balance in National Bank of		
Lebanon—as Per Statement		
of December 31, 1951	\$ 662.39	
Less: Outstanding Checks	124.30	
	<hr/>	
		538.09
Cash on Hand		.01
		<hr/>
Reconciled Bank Balance—		
December 31, 1951		\$ 538.10

EXHIBIT H-1

Financial Report of Public Library Fiscal Year Ended December 31, 1951

Balance—January 1, 1951 \$1,831.91

Receipts During Year:

William S. Carter Fund	\$540.00
Lebanon Womens Club	15.26
Fines & Books Sold	24.00

Town of Lebanon:

Appropriation	
\$3,000.00	
Interest from	
Trustees of	
Trust Funds	631.52

3,631.52

Interest from	
Library Trust Funds	230.52
Dividends on Library	
Trust Stock	139.92

4,581.22

\$6,413.13

Payments During Year:

Books	\$ 533.28
Magazines	90.00
Librarian	1,200.00
Assistants to Librarian	1,074.03
Janitor	660.00
Fuel	464.93
Lights	135.32
Water	12.00
Painting	402.90
Miscellaneous	199.42

\$4,771.88

Balance—December 31, 1951

1,641.25

\$6,413.13

Proof of Balance

Balance in National Bank of
Lebanon—As Per Statement
Dated December 31, 1951

\$ 938.02

Less: Outstanding Checks:

296.77

\$ 641.25

Add: Deposit not Credited—
January 3, 1952

1,000.00

\$1,641.25

EXHIBIT H-2

TOWN OF LEBANON

Summary of Library Funds Held by Library Trustees Fiscal Year Ended December 31, 1951

Fund	How Invested		Account Number	Amount
	On Deposit in Savings Bank			
William S. Ela	Amoskeag Savings Bank		92176	\$ 400.00
Emily Ferren	Amoskeag Savings Bank		92177	100.00
Alice B. Dewey	Dartmouth Savings Bank		30866	500.00
Charles M. Hildreth	Dartmouth Savings Bank		23483	2,500.00
David T. Ross	Mascoma Savings Bank		5419	100.00
Margaret S. Lothrop	Mascoma Savings Bank		16510	302.56
Charles M. Hildreth	Mascoma Savings Bank		16052	2,500.00
Hannah M. Wood	Mascoma Savings Bank		17417	50.00
Emma M. Morris	Mascoma Savings Bank		25677	380.43
Maria H. White	New Hampshire Savings Bank		57184	1,000.00
Universalist Society	New Hampshire Savings Bank		57186	300.00
Bella Eastman Estate	New Hampshire Savings Bank		57185	200.00
E. A. Tenney Estate	New Hampshire Savings Bank		65393	300.00
Emma M. Morris	New Hampshire Savings Bank		72614	1,097.66
Total on Deposit in Savings Bank				<hr/> \$9,730.65

Bank and Corporate Stocks

Maria H. White		
5 Shares Capital Stock of National Bank of Lebanon	386	500.00
Emma M. Morris		
8 Shares Capital Stock of American Telephone and Telegraph Company	BH-19607	800.00

Real Estate

William S. Ela		
Land in Rear of Library		300.00
Total Library Funds—December 31, 1951		<hr/> \$11,330.65

EXHIBIT I-1
Lebanon Cemetery Association
Fiscal Year Ended December 31, 1951

Balance—January 1, 1951 \$ 2,394.39

Receipts During Year:

Town Appropriation	\$ 4,382.33
Sale of Lots	392.00
Care of Lots	3,198.05
Trust Fund Income	1,341.34
Foundations	401.16
Gas Tax Refunds (State)	37.28

9,752.16

\$12,146.55

Expenditures During Year:

Labor	\$6,786.50
Tools & Supplies	400.23
Truck Expense	348.77
Printing and Postage	50.54
Water Rent	85.30
Insurance	74.15

7,745.49

Balance—December 31, 1951 \$4,401.06

Proof of Balance

Balance in National Bank of
 Lebanon—As Per Statement
 of December 31, 1951 \$ 4,580.50

Less: Outstanding Checks

#9344	\$ 3.00
9423	14.40
9424	45.00
9425	4.50
9426	83.50
9429	29.04

179.44

Reconciled Bank Balance—
 December 31, 1951 \$4,401.06

EXHIBIT I-2

West Lebanon Cemetery Association Summary of Account Fiscal Year Ended December 31, 1951

Balance—January 1, 1951 \$1,425.81

Receipts During Year:

Town Appropriation	\$1,200.00
Trust Funds	231.38
Other Receipts	1,142.45

Total Receipts	<u>2,573.83</u>
----------------	-----------------

Grand Total	<u>\$3,999.64</u>
-------------	-------------------

Expenditures During Year:

Labor	\$1,506.60
Supplies	50.38
Moving Monuments	30.00
Repairs	50.07
Fertilizer & Seeds	112.28
Insurance	19.06
Gas, Oil and Kerosene	16.67
Water	9.45
Cutting Trees	8.00
Printing and Postage	16.50
Plants	12.29
Freight	7.56
Recording Deeds	4.50
Service Charge	3.00

Total Expenditures	1,846.36
--------------------	----------

Balance—December 31, 1950	<u>2,153.28</u>
---------------------------	-----------------

Grand Total	<u>\$3,999.64</u>
-------------	-------------------

Proof of Balance

Balance in National Bank of Lebanon—As Per Statement of December 28, 1951	\$2,137.88
Cash on Hand	15.40

	<u>\$2,153.28</u>
--	-------------------

EXHIBIT J

TOWN OF LEBANON

Summary of Airport Receipts

Fiscal Year Ended December 31, 1951

Cash Sales	\$ 8,393.28	
Cash Received from		
Accounts Receivable	10,212.43	
Credit Slips	21,532.51	
Gain from Snack Bar	660.39	
	<hr/>	
	40,798.61	
Less: State & Federal Gas Taxes	4,438.23	
	<hr/>	
Total Amount of Sales on which		
Commissions were figured		\$36,360.38
Total Amount of Sales	\$36,360.38	
Rate of Commission	x.04	
	<hr/>	
Total Amount Paid Town		\$ 1,454.41

EXHIBIT K

TOWN OF LEBANON

Statement of Long Term Indebtedness

Fiscal Year Ended December 31, 1951

Airport Lights and Paving

1½%

Amount of Issue \$10,000.00
 Date of Issue December 28, 1951
 Principal Payment Date December 28th
 Interest Payable Dates Dec. 28 & June 28
 To Whom Payable Lebanon National Bank

Garage

2%

\$37,586.00
 October 1, 1950
 October 1st
 October 1st and April 1st
 Mascoma Savings Bank

Maturities Year Ending:	Principal	Interest	Principal	Interest	Total
December 31, 1952	\$2,000.00	\$142.50	\$7,600.00	\$ 599.72	\$10,342.22
December 31, 1953	2,000.00	112.50	7,600.00	447.72	10,160.22
December 31, 1954	2,000.00	82.50	7,600.00	315.72	9,998.22
December 31, 1955	2,000.00	52.50	7,186.00	143.72	9,382.22
December 31, 1956	1,500.00	22.50			1,522.50
	<u>\$9,500.00</u>	<u>\$412.50</u>	<u>\$29,986.00</u>	<u>\$1,506.88</u>	<u>\$41,405.38</u>

EXHIBIT L

TOWN OF LEBANON Town Officers' Surety Bonds 1951

	Number	Amount	Term Beginning
Tax Collector:			
Milo L. Knight			
Peerless Casualty Company	S- 45568	\$22,000.00	March 13, 1951
Town Clerk:			
Irene C. Forrest			
The Century Indemnity Company	S-273818	5,000.00	May 1, 1951
Assistant Town Clerk:			
Gordon E. Plummer			
The Century Indemnity Company	S-273392	1,000.00	March 15, 1951
Clerk of Municipal Court:			
Ernest P. Conlon			
The Century Indemnity Company	S-274278	500.00	November 20, 1951
Treasurer:			
Harold J. Townsend			
The Century Indemnity Company	S-273405	15,000.00	March 6, 1951
Trustees of Trust Funds:			
Milo L. Knight			
Peerless Casualty Company	S- 45567	10,000.00	March 13, 1951
Bert P. Shores			
Peerless Casualty Company	S- 45569	10,000.00	March 13, 1951
J. Daniel Porter			
Peerless Casualty Company	S- 94703	10,000.00	March 13, 1951

SCHEDULE 1

Town Officers' Salaries

William D. Dubuque	\$ 2,500.00
Charles W. Goss	1,000.00
George H. Edson	1,000.00
Milo L. Knight	2,450.00
Harold J. Townsend	500.00
	<hr/>
	\$ 7,450.00

SCHEDULE 2

Town Clerk's Fees

Joseph C. Smith	\$ 1,341.00
Irene C. Forrest	692.35
Gordon E. Plummer, ass't.	356.00
	<hr/>
	\$ 2,389.35

SCHEDULE 3

Town Officers Retirement

Town's Share	\$ 408.92
--------------	-----------

SCHEDULE 4

Town Officers' Expenses

William D. Dubuque	\$ 500.00
Charles W. Goss	100.00
George H. Edson	100.00
Milo L. Knight	300.00
Town's Share of Retirement	21.42
Payroll	4,375.00
Telephone bills	470.85
Town Officers Bonds & Insurance	358.92
Typewriter	137.50
Stamps & Envelopes	293.26
Office Supplies	612.33
	<hr/>
	\$ 7,269.28
Credits to account	20.00
	<hr/>
Net Expenditures	\$ 7,249.28

SCHEDULE 5

Election & Registration

Ballot Clerks	\$ 80.00
Moderator	15.00
Supervisors	250.00
Supplies	133.95
Newspaper Advertising	30.53
	<hr/>
	\$ 509.48

SCHEDULE 6

Municipal Court Expenses

Mark E. Powers, Judge	\$ 1,000.00
Ernest P. Conlon, Clerk	300.00
Ernest P. Conlon, Probation Officer	600.00
Telephone	119.70
Supplies	49.60
	<hr/>
	\$ 2,069.30

SCHEDULE 7

Town Hall Expenses

Payroll	\$ 6,806.08
Town's Share of Retirement	167.07
Lights	1,871.02
Coal	2,889.38
Insurance	2,100.80
Supplies	2,118.86
Plumbing Repairs	1,488.72
Electrical Services	388.49
General Repairs	480.15
Lebanon Water Works	119.83
	<hr/>
	\$18,430.40

SCHEDULE 8

Town Hall Fire Escape

E. J. Bosworth	\$ 1,948.77
----------------	-------------

SCHEDULE 9

Town Hall Roof & Painting

Robert K. Daigle, Painting	\$ 1,177.47
E. J. Bosworth, Roof	2,837.10
	<hr/>
	\$ 4,014.57

SCHEDULE 10

Other Town Buildings

Coal and Wood, G. A. R. Hall	\$ 329.64
Insurance	236.28
Repairs	53.61
Janitor Service	165.00
Water bill	12.00
	<hr/>
	\$ 796.53

SCHEDULE 11

Police Department

Payroll	\$23,532.45
Town's Share of Retirement	587.58
Insurance	560.24
Use of Officers' Cars	115.70
Gas, Oil and Repairs	405.86
Traffic Paint	123.75
Painting Traffic Lines	64.00
New Cruiser	511.05
Bicycle Registration Plates	72.00
Fuel Oil—West Lebanon	92.22
Telephone & Lights	686.39
Miscellaneous Expenses & Supplies	148.66
	<hr/>
	\$26,899.90
Credits to account—Bicycle Registrations	153.30
	<hr/>
Net Expenditures	\$26,746.60

SCHEDULE 12
Fire Department

Payroll—meeting	\$ 9.00
Supplies	57.51
Out of Precinct Fires	148.00
	<hr/>
	\$ 214.51
Refund from State of N. H.	4.50
	<hr/>
Net Expenditures	\$ 210.01

SCHEDULE 13
Health Department, including Hospitalization

Hospitalization	\$ 3,900.67
Health Officer	159.67
Newspaper Advertising	39.61
	<hr/>
	\$ 4,099.95

SCHEDULE 14
Visiting Nurse

Lebanon Visiting Nurse Association	\$ 1,000.00
------------------------------------	-------------

SCHEDULE 15
Milk Inspection

W. B. Mowers	\$ 300.00
--------------	-----------

SCHEDULE 16
Vital Statistics

Fees	\$ 123.00
------	-----------

SCHEDULE 17
Sewer Maintenance

Payroll	\$ 3,368.42
Insurance	154.57
Gas and Oil	416.65
Catch Basin Covers & Castings	76.00
Supplies and Miscellaneous	136.45
	<hr/>
	\$ 4,152.09
Credits to account	203.50
	<hr/>
Net Expenditures	\$ 3,948.59

SCHEDULE 18
New Sewer Construction

Payroll	\$ 2,970.98
Gas and Oil	295.34
Covers & Castings	363.81
Sewer brick & tile	2,424.94
Chain saw	375.00
Surveying	181.16
Supplies	36.88
	<hr/>
	\$ 6,648.11
Credits to account	352.91
	<hr/>
Net Expenditures	\$ 6,295.20

SCHEDULE 19
Town Maintenance

Payroll	\$30,765.53
Insurance	2,215.42
Telephone	104.10
Lights	119.50
Tar	12,042.69
Salt	1,549.95
Culverts	1,257.94
Rental of privately owned equipment	1,345.45
Moving Equipment	68.50
Tires and re-caps	3,753.82

Bridge Plank & Lumber	729.71
Gas, Oil and Grease	5,985.66
Patch Material	1,350.60
Repairs & Parts	7,528.51
Supplies	4,037.64
Second hand plow	550.00
Lift	350.00
Trailer	750.00
Miscellaneous	193.80
	<hr/>
	\$74,698.82
Received for labor & use of equipment	9,278.83
	<hr/>
Net Expenditures	\$65,419.99

SCHEDULE 20

New Equipment

Pump and equipment	\$ 342.52
Pick-up truck	350.00
Sweeper	703.00
Tractor	1,398.79
Truck	2,375.00
	<hr/>
	\$ 5,169.31

SCHEDULE 21

Urban Aid Project

Legal Services	\$ 16.50
----------------	----------

SCHEDULE 22

Town Dump

Payroll	\$ 1,040.00
Supplies	8.96
	<hr/>
	\$ 1,048.96

SCHEDULE 23

State Aid Construction — Class V

Treasurer, State of N. H.	\$ 1,021.78
---------------------------	-------------

SCHEDULE 24

Street Lighting

Granite State Electric Co.	\$15,577.09
----------------------------	-------------

SCHEDULE 25

Libraries

Lebanon Library	\$ 3,000.00
West Lebanon Library	1,800.00
	<hr/>
	\$ 4,800.00

SCHEDULE 26

Old Age Assistance

State of New Hampshire	\$21,206.46
Refunds from State of N. H.	254.05
	<hr/>
Net Expenditures	\$20,952.41

SCHEDULE 27

Town Poor

Direct Relief	\$12,395.93
Administration	2,080.00
Transportation	180.00
Telephone	154.80
Postage	10.00
Surplus Commodities Account	51.20
	<hr/>
	\$14,871.93
Credits to account	567.80
	<hr/>
Net Expenditures	\$14,304.13

SCHEDULE 28

Work Relief

Payroll—labor	\$ 1,374.22
---------------	-------------

SCHEDULE 29

Patriotic Services

Memorial Day Expenses	\$ 271.00
-----------------------	-----------

SCHEDULE 30

Parks & Playgrounds — Lebanon

Insurance	\$ 235.34
Rent of Ball Park	100.00
Power Mower	130.00
Payroll—Colburn Park	114.75
Ball Park Lights Expense	153.69
Repairs & Maintenance	477.83
Athletic Equipment	385.18
Supplies	162.23
	<hr/>
	\$ 1,759.02

SCHEDULE 31

Parks & Playgrounds — West Lebanon

Work on Ball Field	\$ 1,177.05
Fertilizer	212.68
Transportation—Swimming Program	429.00
West Lebanon Civic Association	612.50
Supplies & Miscellaneous	68.77
	<hr/>
	\$ 2,500.00

SCHEDULE 32

Dartmouth-Lake Sunapee Region

Dartmouth-Lake Sunapee Region Association	\$ 500.00
---	-----------

SCHEDULE 33

Band Concerts

Lebanon Band	\$ 700.00
--------------	-----------

SCHEDULE 34

Cemeteries

Lebanon Cemetery	\$ 4,500.00
West Lebanon Cemetery	1,200.00
	<hr/>
	\$ 5,700.00

SCHEDULE 35

Street Signs — West Lebanon

Lebanon Cast Iron Foundry	\$ 522.50
N. P. Clough & Co.	12.50
	<hr/>
	\$ 535.00

SCHEDULE 36

Sidewalk Maintenance

Payroll	\$ 4,251.81
Insurance	320.99
Repairs & Parts	40.13
Supplies	90.65
	<hr/>
	\$ 4,703.58

SCHEDULE 37

Sidewalk Construction

Blair Construction Co.	\$ 900.00
------------------------	-----------

SCHEDULE 38

Airport Construction — Lighting Project

R. E. Beck, Engineer	\$ 1,579.02
I. H. Sanborn, Surveying & Mileage	436.48
Labor	99.20
Rights of Way	1,605.00
Maps & Plans	97.00
Clerical & Miscellaneous	73.08
Legal Expenses	429.98
	<hr/>
	\$ 4,319.76

SCHEDULE 39

Airport Maintenance

Payroll—Snow Removal	\$ 59.94
Work Relief Payroll—Snow Removal	261.28
Payroll on roadway	9.60
Insurance	251.71
Engineering — Roadway	33.65
Legal Services	29.60
Lights — Repairs & Power	421.10
Roy C. Abbott — Bulldozer	498.00
Building Maintenance & Supplies	1,519.46
	<hr/>
	\$ 3,084.34

SCHEDULE 40
General Expenses

Petty Cash	\$ 60.00
Printing Town Reports	568.05
Listing Poll Taxes & Dogs	275.00
Legal Expenses	456.35
Tax Commission Audit	191.14
Chamber of Commerce	200.00
Typing Tax Bills	50.00
Transfers, Recording Deeds, etc.	206.35
Trustee of Trust Funds	200.00
Employees' Retirement System—Town's Share	32.76
Employees' Banquet	193.64
N. H. Registers	30.00
Care of West Lebanon Clock	52.00
Dues, Newspaper Advertising & Supplies	305.58
	<hr/>
	\$ 2,820.87
Credits to account	130.96
	<hr/>
Net Expenditures	\$ 2,689.91

SCHEDULE 41
Civilian Defense

Payroll	\$ 627.00
Printing & Advertising	93.88
Supplies	48.50
Conference Expenses	53.00
Repairs to headquarters	149.07
Telephone	78.53
	<hr/>
	\$ 1,049.98

SCHEDULE 42
County Tax

Harry S. Huckins, County Treasurer	\$30,722.13
------------------------------------	-------------

SCHEDULE 43

Precincts

Lebanon Precinct	\$28,000.00
West Lebanon Precinct	10,800.00
	<hr/>
	\$38,800.00

SCHEDULE 44

School District

Appropriation—1950	\$ 90,000.00
Appropriation—1951	243,416.59
	<hr/>
	\$333,416.59

SCHEDULE 45

Dog Damage

Dog License Tags	\$ 28.75
Dog Constable	25.00
Newspaper Advertising	30.50
Dog Damage	767.32
	<hr/>
	\$ 851.57

SCHEDULE 46

Interest

On Temporary Loans—	
National Bank of Lebanon	\$ 839.56
On Long Term Notes—Mascoma Savings Bank	716.59
	<hr/>
	\$ 1,556.15
Refund—Interest on Temporary Loans	50.01
	<hr/>
Net Expenditures	\$ 1,506.14

SCHEDULE 47

Temporary Loans

National Bank of Lebanon	\$150,000.00
--------------------------	--------------

SCHEDULE 48

Town Garage

Mascoma Savings Bank	\$ 7,600.00
----------------------	-------------

SCHEDULE 49

Long Term Notes — Airport

National Bank of Lebanon	\$ 500.00
--------------------------	-----------

SCHEDULE 50

Tax Titles

Taxes Bought by Town	\$ 6,944.17
----------------------	-------------

SCHEDULE 51

Refunds

1951 Overpaid Taxes	\$ 4.00
State of N. H.—Timber Tax Account	437.30
	<hr/>
	\$ 441.30

HEALTH OFFICER'S REPORT

I have received the usual number of reports of dumps and nuisances of all kinds, particularly concerning smoke and stench from attempts to burn garbage and green grass in incinerators, and there are still some of our citizens who insist that they have a right to do this on their own premises, their neighbors notwithstanding.

I have also received many complaints from the condition of sewers, which I have investigated and reported to the sewer department.

The following contagious diseases have been reported by Doctors, Nurses, and Parents: 31 cases of Measles, 30 cases of Chicken Pox, 10 cases of Scarlet fever, 10 cases of German Measles, 1 case of Diphtheria and 1 case of Meningitis with death resulting in the last case.

We may consider ourselves very fortunate to have had no cases of Polio reported this year.

I wish to thank the Selectmen, Doctors, Nurses, the Superintendents of sewers and water works and all who have in any way assisted me in the discharge of my duties as your Health Officer.

Respectfully submitted,

GEORGE U. L. LEAVITT

Health Officer

REPORT OF MILK INSPECTION FOR LEBANON

Inspections of the facilities of producers, dealers, and stores handling and selling milk have been made at such frequencies as deemed necessary. In this way a close check of milk from source of supply to your delivery has been kept.

Two complaints have been made as to foreign material and everything possible has been done to prevent this from happening again. Butter-fat contents this year are higher than in the past running above 4.0 %. Bacteria has been a bit of a problem this year but has been checked. If these same producers get high counts again their milk will be sold in towns other than Lebanon.

The milk dealers of Lebanon, without exception cooperate with these inspections in every way and want their milk not only to meet standards but to excell, which is a healthy situation for us all.

Samples have been periodically sent to the state laboratories in order that your milk meet the standards set by town and state authorities. These samples that are constantly taken by your inspector lead to the high quality of milk now being supplied to the consumers of Lebanon.

DR. W. B. MOWERS

Milk Inspector

LIBRARIAN'S REPORT

For the Year Ending December 31st, 1951

Accession of books:

By purchase	276	
By gift	48	
	<hr/>	
Total		324
Books discarded or lost		136
Present number of books		10,235
Number of books in circulation Dec. 31, 1951		536
Circulation for the year:		
Fiction	8189	
Juvenile	4493	
Non-fiction	3265	
	<hr/>	
Total		15,947

Money received and expended:

Received:

Cash on hand January 1st, 1951	\$74.13	
Received from sale of books and paper	11.10	
Received from Woman's Club	15.26	
Received from fines	74.86	
	<hr/>	
Total		\$ 175.35

Expended:

Paid to Treasurer	\$39.26	
Supplies, books, labor, etc.	82.88	
Cash on hand	53.21	
	<hr/>	
Total		\$ 175.35

S. BLANCHE YOUNG,

Librarian

REPORT OF THE TRUSTEES OF THE LEBANON PUBLIC LIBRARY

Receipts

Cash on hand from last year		\$ 1,831.91
Receipts During Year:		
William S. Carter Estate	\$ 540.00	
Maria H. White, Nat'l. Bank of Lebanon dividend	50.00	
Town of Lebanon	3,000.00	
Blanche Young, books sold	4.00	
Blanche Young, fines	20.00	
Lebanon Woman's Club	15.26	
Interest, Wm. S. Ela Fund	11.08	
Interest, Emily Perrin Fund	2.77	
Interest, David T. Ross Fund	2.01	
Interest, Charles M. Hildreth Fund	113.13	
Interest, Margaret S. Lathrop Fund	6.07	
Interest, Hannah M. Wood Fund	1.00	
Interest, Alice B. Dewey Fund	12.57	
Interest, Maria H. White Fund	25.63	
Interest, Bela Eastman Fund	5.13	
Interest, Universalist Society Fund	7.68	
Interest, E. A. Tenney Fund	7.68	
Interest, Emma M. Morris Fund	35.77	
Interest, Emma M. Morris Fund, American Telephone & Telegraph Co. dividends	72.00	
Interest, Emma M. Morris Fund, American Telephone & Telegraph Co. rights sold	17.92	
Town of Lebanon, Eldridge Fund	471.02	
Town of Lebanon, Eldridge Estate, land account	46.12	
Town of Lebanon, Whipple Fund	108.13	
Town of Lebanon, Purmort Fund	6.25	
		<hr/>
		4,581.22
		<hr/>
		\$ 6,413.13

Payments

Books	533.28
Magazines	90.00
Librarian	1,200.00
Assistants to Librarian	1,074.03
Janitor	660.00
Fuel	464.93
Lights	135.32
Water	12.00
Painting	402.90
Miscellaneous	199.42
Cash on hand	1,641.25
	<hr/>
	\$ 6,413.13

TRUST FUNDS

Town of Lebanon, Trustee

Watson K. Eldridge Fund	\$	
Gilman C. Whipple Fund		5,000.00
Martin V. Purmort Fund		500.00

Funds in Hands of Library Trustees

Universalist Society Fund, deposited in		
New Hampshire Savings Bank	\$	300.00
Maria H. White Fund, deposited in		
New Hampshire Savings Bank		1,000.00
Maria H. White Fund, five shares		
National Bank of Lebanon stock		500.00
Bela Eastman Fund, deposited in		
New Hampshire Savings Bank		200.00
Wm. S. Ela Fund, deposited in		
Amoskeag Savings Bank	\$400.00	
Paid for land in rear of Library	300.00	
		700.00
E. A. Tenney Fund, deposited in		
New Hampshire Savings Bank		300.00
David T. Ross Fund, deposited in		
Mascoma Savings Bank		100.00
Emily Perrin Fund, deposited in		
Amoskeag Savings Bank		100.00
Charles M. Hildreth Fund, deposited in		
Dartmouth Savings Bank		2,500.00
Charles M. Hildreth Fund, deposited in		
Mascoma Savings Bank		2,500.00
Margaret S. Lathrop Fund, deposited in		
Mascoma Savings Bank		302.56
Hannah M. Wood Fund, deposited in		
Mascoma Savings Bank		50.00
Alice B. Dewey Fund, deposited in		
Dartmouth Savings Bank		500.00
Emma M. Morris Fund, eight shares		
American Telephone & Telegraph		
Co. stock (par value)		800.00
Emma M. Morris Fund, deposited in		
Mascoma Savings Bank		380.43
Emma M. Morris Fund, deposited in		
New Hampshire Savings Bank		1,097.66
		\$11,330.65

C. ELBERT DOLE, Treasurer for the Trustees

MUNICIPAL COURT OF LEBANON
1951

Cash on hand —
December 31st, 1950 \$ 555.79

Receipts:

Fines	\$3,515.00	
Costs	941.22	
Support	1,556.50	
Small Claims	318.06	
Civil Writs	25.37	
Restitution	215.34	
Refunds	19.40	
Bail	1,020.00	
Executions	.85	
		\$7,611.74

Payments:

Motor Vehicle Dept.	2,221.42	
Officers' Fees	44.80	
Support	1,582.00	
Commitments	65.50	
Witness Fees	33.92	
Small Claims	288.30	
Special Justice	33.00	
Town of Lebanon	2,000.00	
Bail	1,000.00	
Postage and Supplies	23.31	
Restitution	215.34	
Doctors fees	10.00	
Lebanon Fire Dept.	2.00	
Fish and Game Dept.	56.40	
Sec'y. of State	10.00	
Refunds	24.50	
Check returned	18.94	
		\$7,629.43
Balance on hand —		
December 31st, 1951		\$ 538.10

ERNEST P. CONLON

Clerk of Court

PROBATION DEPARTMENT

Lebanon - Enfield

1951

	Adult	Juvenile	Total
January	22	6	28
February	22	6	28
March	21	6	27
April	17	4	21
May	17	4	21
June	17	4	21
July	18	5	23
August	14	1	15
September	15	1	16
October	16	2	18
November	16	2	18
December	15	3	18

Collections

Support	\$1,943.00
Fine—Costs	82.00
Restitution	205.34
	<hr/>
	\$2,230.34

Investigations

Adult	43	
Juvenile	38	
	<hr/>	
		81

New Probationers

Adult	7	
Juvenile	3	
	<hr/>	
		10

Discharged

Adult	12	
Juvenile	5	
	<hr/>	17

Committed

Adult	2	
Juvenile	6	
	<hr/>	8

ERNEST P. CONLON

Probation Officer

REPORT OF POLICE DEPARTMENT

For Year Ending December 31, 1951

Arrests

Drunkenness	74
Disorderly Conduct	13
Assault	12
Derisive Language	5
Gambling Violation	3
Breaking and Entering	5
Adultery	2
Carrying Concealed Weapons	2
Larceny	8
Fugitive from Justice	7
Non-Support	9
Vandalism	3
Lewd and Lascivious Conduct	3
Material Witness	1
Accessory after Fact	2
Statutory Rape	2
Failure to Cause Child to Attend School	3
Kindling Fire—No Permit	1
Throwing Trash in Highway	1
Total	<hr/> 156

Motor Vehicle Violations

Operating under the Influence of Liquor	18
Operating to Endanger	16
Careless and Negligent Operating	12
Speeding	41
No License	15
Stop Sign Violation	3
Failing to Keep to Right	10
Operating Unregistered Vehicle	6
Failure to have Vehicle Inspected	7
Failure to stop when Signaled by Officer	3
Failure to make Report of Accident	2
Reckless Driving, Death Resulting	2
Hit and Run	6
Total	<hr/> 141

Juvenile Arrests	13
Total Number of Arrests	310
Doors & windows found unlocked and secured by night police	599
Complaints made to police dept. and investigated by police	1,047
Automobile accidents reported and investigated by police	268
Number of injuries caused by these accidents	53
Number of fatal accidents	3
Transients given night's lodging at local police station	295
Cars reported stolen	5
Recovered by police	4
Total Amount of property stolen and recovered by this department to the amount of	\$6,430.00

Respectfully submitted,

C. W. WRIGHT

Chief of Police

REPORT OF WELFARE DEPARTMENT

Lebanon, N. H., Feb. 14, 1952

Board of Selectmen
Lebanon, N. H.

Gentlemen:

During the past year the amount of \$14,871.93 was paid out by the Relief Department. There were collections of \$567.80.

There were 64 families helped and the number of persons was 365.

The expenditures were as follows:

Groceries	\$ 2,793.47
Fuel	1,222.21
Clothing and shoes	336.49
Boarding adults	2,865.32
Boarding children	3,038.98
Medicine	56.17
Rent	614.00
Doctors	343.25
Hospitalization	598.52
Funerals	338.00
Lights	19.04
Telephone	154.80
Milk	170.48
Transportation	180.00
Postage	10.00
Surplus Commodities	51.20
Administration	2,080.00
	<hr/>
	\$14,871.93

I wish to thank all who have helped in any way to make this job a pleasant one.

Yours very truly,

WILLIAM J. MURPHY

Overseer of the Poor

REPORT OF VISITING NURSE

Feb., 1952

To Whom it May Concern:

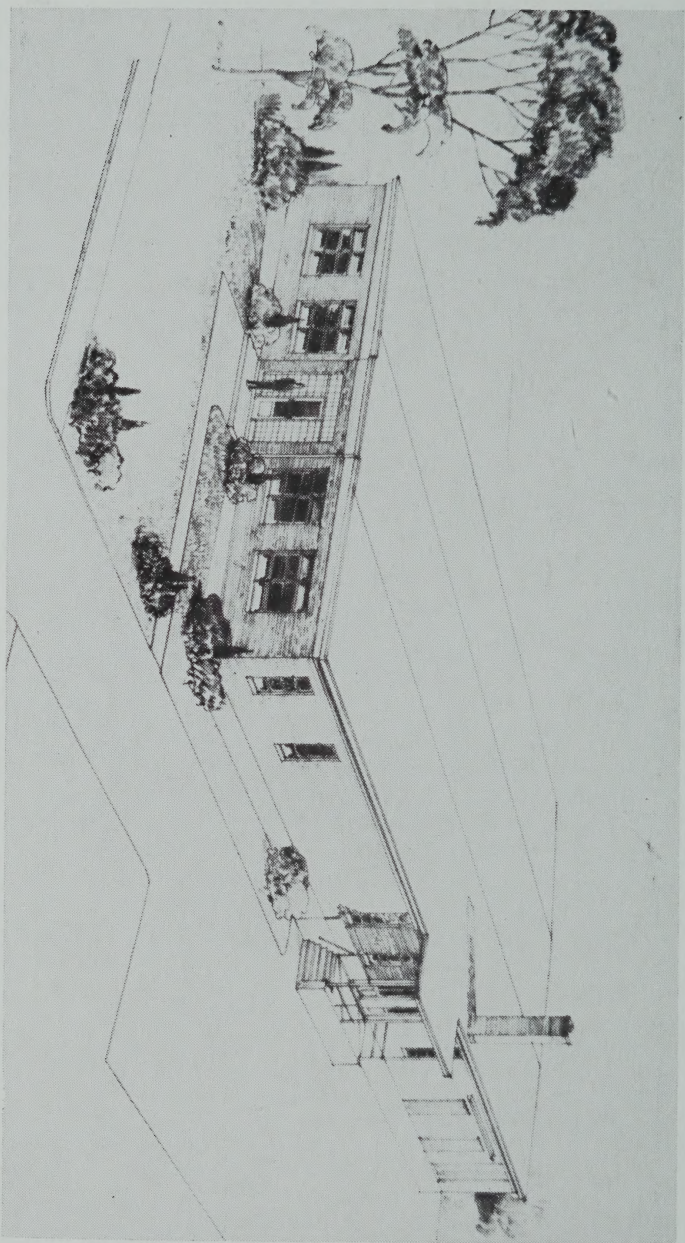
I hereby submit the following report of activities of the Lebanon Visiting Nurse:

Total Number of Visits for 1951	1241
1. Number of families visited	228
2. Analysis of cases	
A. Medical cases	
Nursing visits	1233
B. Maternity Services	
Delivery	1
Newborn cases	4
Post partum	3
C. Health Instruction	228
D. Clinics assisted at	
1. Tuberculosis	1
2. Pre-school & immunization	6
3. Blood bank	5
3. Pay Status of Visits	
A. Number of free visits	23
Number of welfare visits	86
Number of casual calls	47
B. Number of visits for which pay was received	
1. Full pay from patient	628
2. Part pay from patient	242
3. Blind aid from State Welfare	148
4. Old Age assistance from State	27
C. Number of visits paid for by	
Insurance Companies	
1. Metropolitan Life Ins. Co.	24
2. John Hancock Ins. Co.	10

Respectfully submitted,

HELEN C. CARR

Registered Nurse



The new Split Ballbearing building on Mechanic Street